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"To Secure Efficiency and Economy in Government"

DETROIT BUREAU OF
GOVERNMENTAL RESEARCH, INC.
100 GRISWOLD STREET

REPORT

ON

BUDGET PROCEDURE

BOARD OF EDUCATION

CITY OF DETROIT

Prepared by the

DETROIT BUREAU OF GOVERNMENTAL RESEARCH
January, 1917.

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I - INTRODUCTION

Law Governing Budget Procedure

In considering the following discussions of budget methods as employed in the Department of Education, and the recommendations which are appended, it must be borne in mind that a budget system is not of itself designed to bring economy in appropriations and efficiency in expenditure. To quote from an article recently appearing on state budgets: "A budget system is an effective agency for better and more economical government, but only to the extent that it acts as a mirror in which affairs pertaining to public finance are made usable and intelligible to the general public. Too, it contemplates that all estimates be compiled in easy, understandable tables, so that legislators and the chief executive can readily locate doubtful items and focus attention on them."

Whatever criticism is implied in this report refers to the budget procedure and not to the Board of Education as individuals, because it is realized that the present personnel of the Board merely continued a system which it found and which had been in practice for a great number of years.

The section of the charter governing the budget procedure of the Board of Education is as follows:

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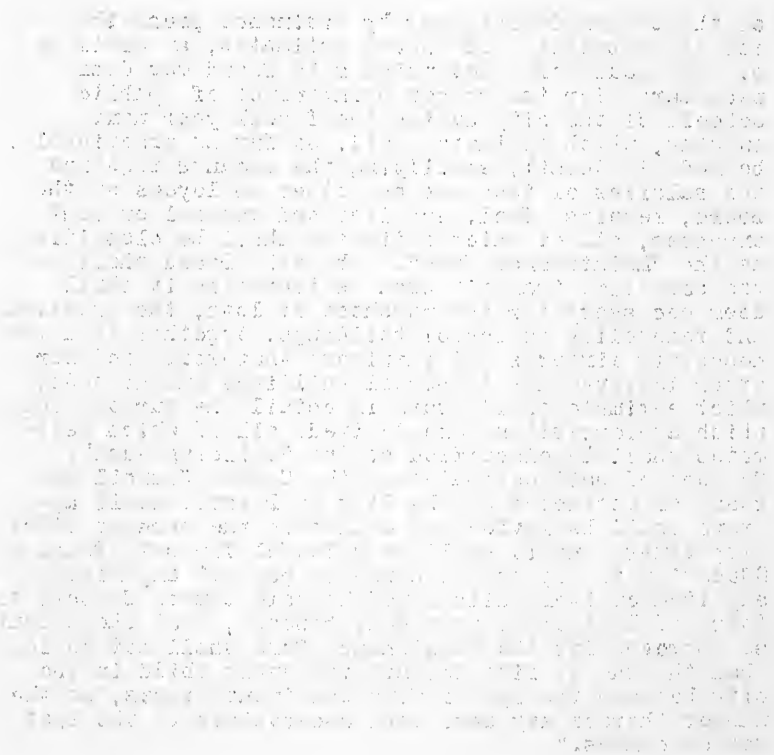
> "It shall be the duty of the Board of Education to transmit to the Common Council (through the City Controller, on or before the first day of February in each year, or at such other time

as the Common Council may by ordinance prescribe for the submission of annual estimates, an estimate of the amount of money which said Board may deem necessary for the proper maintenance of public schools of the city during the fiscal year next ensuing, which estimate shall, so far as practicable, be made in detail, specifying the amounts required for salaries of teachers and other employees of the Board; repairs, fuel, supplies and general current expenses, all of which estimates shall be classified as the "Maintenance Fund". The said Board shall at the same time transmit such estimates as it shall deem necessary for the purchase of lots, the erection and remodeling of school buildings, together with the necessary fixtures and furniture therefor, and for other improvements to school buildings and grounds, which estimate shall state in detail the purpose for which appropriations are desired, all of which estimates shall be classified as the "Building Fund". So much of said estimates as the Common Council and Board of Estimates of the City of Detroit shall approve shall be levied and collected the same as other city taxes; and it shall be unlawful for said Board of Education to pay out or agree to pay out any moneys for any item or items disallowed by said Common Council or Board of Estimates; provided, however, that the amount so approved for the Maintenance Fund shall not be less than the sum of five dollars for every child in the city between the age of five and twenty years, as the number thereof may have been ascertained by the last school census."



II - PRESENT PROCEDURE

1. Preparation of the Budget Estimates.

In January of every year, the main department heads of the Board of Education, - now the Superintendent of Instruction and the Business Manager - present to the respective committees financial estimates representing the needs of the schools for the ensuing year beginning July 1st.

These estimates, as the facsimile exhibits accompanying indicate, are prepared in a variety of ways,- some typewritten, others pencil memoranda. The estimates are not prepared upon uniform stationery, are seldom in detail, and do not indicate increases and decreases. They are little more than lump sum requests without supporting data, and which must be supplemented by oral statement in committee meetings. Such estimates as are repreduced in the accompanying photographs would hardly be acceptable by the school inspectors as the bases of appropriation in their own businesses, nor would they be acceptable in public business, except that they are sanctioned by well established custom.

While the Superintendent of Instruction prepares his estimate for salaries with great care, and bases his request upon detailed data, such data is not transmitted with the request, and the members of the committee consider a lump sum estimate of nearly $3,000,000 without a recorded statement of the basis of the request,

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increases, reasons for increases, etc. One item of $23,422 was requested for additional teachers and clerks for September 1916, - yet the number of clerks, proposed duties, or rates of pay are not recorded on any estimate sheet. The same is true of the additional teachers requested.

To determine his needs for the year, the Supervisor of Property estimates the necessary repairs to each school according to general repairs, repairs to heating plants, repairs to heat regulation, etc; and the totals for each of these classes of repairs, together with the details for each school are presented to the proper committee. This information, however, affords little basis for intelligent consideration by the committee, because the amounts requested include both labor and material, do not show how much is to be spent for each, give no unit costs, and make no comparisons with current expenditures. Furthermore, since the Board of Estimates and the Common Council make horizontal cuts in the totals, the Supervisor cannot follow the repairs planned for each school. He goes ahead with his work, making repairs according to urgency without relying largely upon his previous estimates. A comparison of estimates with expenditures, made in another section of the report, shows that there is little relation between them, the expenditures being double the estimates in many cases, and practically none in others.

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In instances where repairs are needed involving the expenditure of a considerable sum, separate requests are made for them and they are set up as distinct appropriation items.

Instead of preparing estimates in the above manner, it is suggested that the Business Manager make requests by listing the number of labor days, and the quantity of material needed to accomplish the necessary work. From records of past periods, the number of carpenter days, painter days, etc. required, and the rate of pay for each is known, as is the amount spent for supplies. If estimates so prepared were accompanied by comparative statements of expenditures in past years, with a program of the definite work to be done, the Board of Education would know what to expect for the money it allowed for the purpose of repairs. Where the work is to be done by contract, it is suggested that the total sum requested be supported by similar detail indicating the estimated cost as if such work were to be done by force account.

The absence of supplementary information characterizes all the estimates. Totals are given in the requests for educational supplies of all kinds, janitorial supplies, fuel, etc. While the estimates are based upon past expenditures, plus requests for normal growth of the system, in no instances are comparative data given.

2. Consideration of Estimates.

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When the estimates are turned in by the depart-

ment heads, the respective committees usually hold special meetings at which the estimates which come under their jurisdiction are discussed. These meetings, according to the Secretary and the Chief Clerk, are completed at one sitting, the longest of them lasting not more than three hours, at the end of which time the committee is ready to make its recommendation to the Board of Education. The estimates as presented by the department heads are seldom decreased, rather being increased, if changed at all.

What constitutes adequate information in connection with budget estimates may be open to discussion. Yet, using the standard practices of other cities as a guide, it may be said that the committees do not receive sufficient information to allow them to pass thoro judgment upon the justifiability of the requests. In fact, committee members do not receive copies of the estimates as they are submitted. At the committee meetings the members have read to them the items of the estimates, and the department heads are prepared to answer any questions. As no members of the Bureau were present at any of these meetings, the facts concerning them were gathered from interviews and from whatever records were available. The Chairman of one committee stated that he left the "details" to the employes of the Board, but that the information presented was too meagre for a proper understanding of the needs of the school, and that he would demand more information if requests for sums of money were made in his own business. The Chairman of

another committee, when shown a copy of the estimates presented his committee, stated that he had no recollection of having seen the statement before it was read to the committee by the Secretary. Possibly considerable discussion and questioning takes place at the committee meetings, but this is hardly probable, since the members of the committee do not see the estimates before they attend the meeting, and then only hear the total amounts read to them.

A request for $50,000 for fire escapes seems a good example of the lack of consideration given the estimates. This request originated at the meeting of the Real Estate and Buildings Committee at which budget estimates were discussed. It was estimated at this sitting of the committee that a fire escape for the Doty School would cost $1,000, and as there were possibly 50 buildings needing fire escapes, it was decided to ask for $50,000.

Another instance of lack of consideration is the action by the Committee on Teachers and Schools in raising salaries in face of a cut of $342,210 by the Board of Estimates in the original request of teachers' salaries to be paid from city taxes. This cut is the result of a reduction of $195,460 in the total request for teachers' salaries to be paid from all sources, an increase of $106,750 in the estimated receipts from the Primary School Fund, and the application of an apparent balance of $40,000 in the Teachers' Salary Fund at the

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A request for $80,000 for fire escapes seems a good example of the lack of consideration given the estimates. This request originated at the meeting of the Real Estate and Buildings Committee at which budget estimates were discussed. It was estimated at this sitting of the committee that a fire escape for the Duty School would cost $1,000, and as there were possibly 80 buildings needing fire escapes, it was decided to ask for $80,000.

Another instance of lack of consideration is the motion by the Committee on Teachers and Schools in raising salaries in face of a cut of $542,210 by the Board of Estimates in the original request of teachers' salaries to be paid from city taxes. This cut is the result of a reduction of $156,460 in the total request for teachers' salaries to be paid from all sources, an increase of $136,750 in the estimated receipts from the Primary School Fund, and the application of an apparent balance of $3,000 in the Teachers' Salary Fund at the

close of the fiscal year ending June 30, 1916. It would seem that had the Committee given the deserved consideration to that original estimate, it could not have seen its way clear to increase salaries not originally contemplated.

3. Consideration of Budget by Board of Education.

At a meeting of the Committee of the Whole, the Board of Education considers the estimates as recommended by the individual committees. The estimates are read item by item, and if no objection is interposed, the request is allowed and goes to the Common Council and to the Board of Estimates. Rarely are estimates decreased at this meeting. Eight changes were made in the estimates for 1916-17, - two were decreases amounting to $5,000 and six were increases totaling $66,700. Possibly no comment is necessary on this meeting at which requests for $7,000,000 were approved, other than to state that the session opened at 8:25 P.M. and adjourned at 9:15 P.M. Within these 50 minutes the 177 items of the budget were read, and 55 items of general routine, including communications, were considered,- in all enough matter to fill twenty-four 6x9 printed pages in the Proceedings of the Board of Education. In this connection, it should also be remembered that a member of the Board is familiar with only those estimates which are passed by committees upon which he serves, and that unless an inspector attends all committee meetings, or is a member of all committees, he votes upon estimates of which he has little or no knowledge.

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4. Consideration of Budget Estimates by Common Council and Board of Estimates.

The Board of Education submits its estimate to the Common Council and the Board of Estimates upon uniform sheets furnished by the Controller and which call for only totals of requested items. Whatever information and data are needed to support the estimates must be requested by the committees of these two bodies which are concerned with the education budget. If the members of these committees are sufficiently informed to know what data are needed, and sufficiently to ask for such data, appropriations may be made which approximate the educational needs of the city. On the other hand, should these committees lack the initiative necessary to secure sufficient information, it is reasonable to suppose that the appropriation will not reflect actual needs. For 1916-17, the estimates of the Board of Education amounted to $7,133,202.16. The Common Council reduced this to $4,784,373.24, making a cut of $2,348,829.02. The Board of Estimates made a further cut of $143,340.11, bringing the budget for education to $4,641,033.03, or 35% below the original request. One item, a request of $450,000 for an addition to the Cass Technical High School was reduced to $250,000. Such cuts show either a lack of definite program on the part of the Board of Education, a lack of adequate information supporting requests, or a disregard by the Board of Estimates for legitimate needs. It is reasonable to believe that if a building to cost

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$450,000 is requested, even if the request is extravagant, one costing $250,000 will not suffice; and if none at all is needed, the granting of $250,000 is an apparent waste. Reductions of this character indicate unreasonableness on the part of the Board of Education, the Common Council, or the Board of Estimates, or all three bodies, - a condition the effects of which could be minimized, if not eliminated, by furnishing data adequate for an intelligent consideration on the part of the appropriating bodies.

5. Balances in Appropriation Funds and the Transfer of Funds.

Under the present financial system of the City of Detroit, unencumbered balances remaining in appropriation funds at the end of the fiscal year are left to the respective city departments. In the Board of Education, such "available" balances are carried over into the same fund, if such fund is continued for the next year, otherwise they revert to the General Surplus Account. This retention of balances by the Board of Education, which for the year beginning 1916-17, in all funds amounts to $970,431.96, tends to complicate the whole budget procedure and destroys the chief aim of a budget, viz., the control of expenditures by the appropriating body. It is understood that $939,845.15 of the total balances comprises balances for improvements which in some cases have not been completed. At the close of the fiscal year

1915-16, $36,328.14 was transferred from the balances of improvement items to the surplus account creating a balance subject to use of $48,458.58.

In the budget procedure used by other large cities of the country, and as outlined by most authorities on municipal finance, unencumbered balances, except in appropriations for permanent improvements, automatically revert at the end of the year into the General Fund of the city, for the purpose of reducing the tax levy. However, the peculiar legal situation of the Board of Education does not recommend a change in practice at this time.

Closely related to the question of continuing balances is that of the transfer of funds. With the exception of the inhibition to make transfers from the Maintenance Fund to the Building Fund and vice versa, the Board of Education has the right to expend its money as it sees fit, irrespective of the purpose for which it was appropriated by the Board of Estimates. While transfers from one item to another within these two funds are supposed to be made from "balances" only, there seem to be no legal restrictions which would prevent the Board of Education from transferring entire funds from one item to another. Out of 121 appropriation items for the year 1915-16, transfers were made to 51 of them, the amounts involved ranging from $.23 to $30,740.00, the total sum transferred to the various improvement purposes involved

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an amount of $113,426.48, while the amount transferred from appropriations to surplus was $49,647.91. In addition to these transfers, ten new funds were created in amounts ranging from $4.22 to $4,308.77, totaling $8,006.78. A practical creation of funds was made in six instances where transfers were made to balances brought forward from the previous year but to which no new appropriations were made by the Board of Estimates.

These transfers were in reality <u>increases</u> to appropriations, because practically all of the money used in 1915-16 for transfers and for the creation of new funds was derived from surpluses from the previous year. The Council and Board of Estimates probably had no idea of the existence of this money, a circumstance which is prejudicial to the best standards of budget procedure. Had there been no "general surplus" from previous years' funds, there could be no so-called"transfers" or increases in appropriations by a body which is not authorized to appropriate public funds. Because of the Board of Education's ability to "find" money, it is not unusual at the meetings of the committees to authorize expenditures from funds which are exhausted. Under such circumstances, the Council and Board of Estimates naturally feel that no matter how much is cut from the Estimates of the Board of Education, the latter are obtained thru the year without any hardship.

6. Adherence of Expenditures to Appropriations.

After receiving its appropriations from the Council and the Board of Estimates, the Board of Education has the right, with certain restrictions, to spend the money as it sees fit. These restrictions are:

> A fund may not be created for which an appropriation has been requested from the Council and Board of Estimates, but which has been disallowed.
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> Money may not be transferred from a fund without substantially carrying out the purposes for which the fund was appropriated.
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> Money may not be transferred from the Maintenance Fund to the Building Fund and vice versa.

This power of the Board of Education to expend appropriations in accordance with its own desires, coupled with a like power in respect to balances, neutralizes to a large extent the benefit derived from the quasi-public budget hearings of the Council and the Board of Estimates.

Instances in which money was spent as not intended by the appropriating bodies, follow:

> In 1914, the Board of Estimates allowed $100,000 "for a 20-room elementary school building in the vicinity of Green Avenue and Fort Street West". A building to be used as a Junior High School is now being erected with this money and with additional money granted by the appropriating bodies. The change in the proposed use of the building necessitated the additional appropriation.
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Ten new funds amounting to $8,006.78 were created during the last year by the Board of Education.

Transfers were made to two carried-over funds, money for which was disallowed by the Board of Estimates. This is, apparently, a direct violation of the law.

7. Budget Publicity.

The most important piece of legislation enacted by the city legislative bodies is the annual appropriation ordinance. This ordinance represents the program of the city government for the whole year, and since it is public money which finances the program, it is the right and duty of the public to be made acquainted with the details of and the reasons for that particular program. Modern budget procedure is designed to this particular end. It is suggested that the Board of Education consider most seriously before it diverges from the published appropriation ordinance, in such fundamentals as salary rates, proposed use of buildings, etc., and in the creation of new funds.

By having for disposal an available balance of $48,458.58 at the close of the fiscal year 1915-16, which balance can be carried over only with imperfect reference or application to the estimated budget of the following year, the Board of Education had the financial means of affecting its program for the entire year. By this amount, the actual educational program differs from the one publicly announced at the budget hearings. When the

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fiscal year is completed, the presence of available balances in any department indicates that that department has accomplished its program for that year with less money than was originally estimated. In the interests of more economical financing, it is hoped that the financial procedure of the city may be shortly modified so that such balances revert to their source, and may be completely applied by the appropriating bodies to the program of the ensuing year.

8. Inconsistencies in Budget Procedure.

If it is conceded that control of the purse strings is control of a program, then it must be granted that the Board of Education is not entirely responsible for the educational policy of Detroit's public school system. In this respect, the position of the Board of Education is a paradox. School inspectors are elected by the people and are the direct representatives chosen to formulate educational policies for the community. Yet, this body must depend for the funds with which to carry out its program upon another body not directly responsible for education in Detroit.

An example of this conflict is found in the expansion of technical education in the city. The Board of Education requested $450,000 for an addition to the Cass Technical High School. The budget authorities reduced the estimate and appropriated $250,000, an amount

fiscal year is completed, the presence of available balances in any department indicates that that department has accomplished its program for that year with less money than was originally estimated. In the interests of more economical financing, it is hoped that the financial procedure of the city may be shortly modified so that such balances never to their source, and may be completely applied by the appropriating bodies to the program of the ensuing year.

8. Inconsistencies in Budget Procedure.

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which the Board of Education insists is inadequate to carry out the contemplated program of technical education, and has even considered delaying the construction of a building until sufficient funds are assured. The questions suggested by this inconsistency are these: Who then is responsible for the restriction of technical instruction in the schools of Detroit; whose function is it to decide what kind of education is to be provided the children of this city; and who is to provide the means for such education?

Perhaps an equally important inconsistency is the apparent power of the Board of Education to spend the money it receives, with the restrictions noted above, as it sees fit, - creating new funds, transferring or increasing appropriations, and practically changing the purposes for which money is granted.

In order to minimize the results of present defects and inconsistencies in the method of financing the Board of Education, it is the duty of the latter to furnish the appropriating bodies detailed supporting data outlining the educational program for the fiscal period, showing how every dollar will be used, and not to make radical departures from this program when approved. On the other hand, since the appropriating bodies control the development of the educational system of Detroit, in justice to themselves, the Board of Education and the public should inform themselves as thoroly regarding the educational needs of

this city as does the Board of Education itself. Reducing estimates does not necessarily mean efficient budget methods, and reducing estimates upon meagre data is as dangerous to effective administration as is granting, on little information, all that is requested.

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III - PROPOSED PROCEDURE

1. Preparation of Estimates.

The Detroit Bureau of Governmental Research has submitted to the administrative officers of the city and to the Board of Estimates, as newly constituted, suggestions as to the modification in the present budget procedure of the city, which it is believed will insure a more careful appropriation and expenditure of public funds.

Modification in the present scheme of preparing budget estimates by the Board of Education should be designed with the purpose of insuring a better knowledge on the part of committee members and of the Board of Education as a whole of the purposes for which requests are being made. In this connection, the following mechanical modifications of procedure are suggested:

a - That all requests for funds originating with the various heads of departments of the Board of Education be submitted on uniform stationery which will be provided by the City Controller.

b - That the requests of these departmental heads be so prepared that each activity of the Department of Education may be easily determined. This provision is already substantially complied with by the Education Department.

c - That salaries and wages be itemized as to the number of incumbents, character of service and period of employment and be separated from other items such as supplies, materials, etc. A part of the requests made by the Board of Education are completely itemized so far as salary is concerned. However, the education

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fund involving nearly three millions of dollars is presented in a lump sum with such oral or written information as the appropriating bodies may request during the hearings, and is subject to such changes after appropriation as the Board of Education may see fit. The Superintendent of Education in preparing his estimates bases them upon a very carefully prepared schedule. It is, therefore, recommended that this schedule be included in the departmental requests as a proper support for that request.

d -That all salaries with increases and decreases in rates and increases and changes in positions be listed in detail upon stationery which has been prepared by the City Controller, as an assistance in formulating the budget of 1917-18.

That all other expenditures with increases and decreases be indicated in detail according to their character.

While it is conceded that the Board of Education is entirely within its legal right in modifying rates of pay and number of positions after an appropriation covering these services has been granted by the appropriating bodies, at the same time, it is urged that the Board of Education should have these increases in mind when requesting funds from the legislative bodies of the city, so that the latter may be fully aware of such proposed increases when granting funds.

The budget is the matter of largest public concern which comes before the legislative body of the city during the course of the year. It is, therefore, without question the right of the public and the public's official representatives to be fully aware of the purposes for which every dollar of the fund appropriated at this time is expected to be expended. If a department exercises the right of modifying appropriations after they have been made by the appropriating

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The Board of Education is in the peculiar position of being an elected body which does not have control over the sources of its finances. Under these anomalous circumstances, it would seem that every step made by the Board should be so clear that it will be fully understood by the public, and the responsibility for failures to act through curtailment of funds will be placed where the responsibility properly rests.

It is assumed that in accordance with the resolution authorizing the appointment of a business manager, all the estimates of the departments under his jurisdiction will be submitted to the Board of Education by the Business Manager.

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2. Consideration of Estimates by Committees of the Board.

In order to overcome the shortcomings of the committee system, under which members of the Board are informed of only those estimates which fall to the jurisdiction of the committees on which they serve, it is suggested:

a - That the Business Manager of the Board of Education assume responsibility for preparing a sufficient quantity of all of the estimates submitted by him for his department and by the Superintendent of Education, so that each member of the Board of Education will have a complete set of all of the estimates covering all of the needs of the Board.

b - That this compilation of estimates be submitted to members of the Board of Education sufficiently in advance of committee meetings, so that each member may familiarize himself particularly with the requests upon which his committee may pass, and in general, with the requests which will be presented to other committees. This will permit every member of the Board of Education to be familiar with every request and will permit him to be heard at the meetings of any committee whether he so happens to be a member of that particular committee or not.

c - That after the several committees have completed their inspection of the departmental estimates and have made their recommendations to the Board of Education, these recommendations be assembled and placed on file in the office of the Business Manager, where they may be seen and studied by organizations or citizens who are interested in the administration of the school system.

d - That at the meeting of the Board of Education at which these estimates are finally approved for submission to the City Council and the Board of Estimates, further provision should be made for the expression of opinions by citizens or organizations as to the adequacy of the requests which are proposed. The question may be properly raised whether this hearing for public comment upon the estimates might more properly be deferred to the time when such estimates are considered by the City Council and the Board of Estimates, particularly the latter body. This would be true except for the fact

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that the Board of Education, although it is not responsible for the raising of education funds, is an elective body and is responsible in the minds of the public for the proper administration of the schools. Certainly if the Board of Education gives its budget estimates the widest publicity, not only on the part of the Board itself, but on the part of the public, it may be assumed that such estimates will carry more weight when presented to the appropriating bodies of the municipality.

3. Consideration by the Board of Education.

The budget for the fiscal year 1916-17 was passed by the Board of Education during a session which lasted only 50 minutes and at which other business than the budget was transacted. It can hardly be urged that this is sufficient consideration for members to give to a budget which proposes to expend over $7,000,000 and with which no member of the Board of Education is familiar in its entirety. In the foregoing, a modification of the procedure of committees has been suggested which provides for both a more thorough consideration by committee members and makes it possible for each member of the Board to be familiar, if he wishes, with all items of the combined estimates. If this proposed procedure is adopted, the perfunctory passing of the committee estimates by the Board of Education is at least partially precluded.

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At a recent election, the public sponsored an elected Board of Estimates, substituting a small body of

administrative officers consisting of the Mayor, the City Controller, the Corporation Counsel, the City Treasurer and the City Clerk. If the experience of other cities is an evidence, this small Board of Estimates will, over a period of years, take more and more responsibility for the financial program of the entire city. This should be particularly true in Detroit, where the Mayor is, in the last analysis, responsible for the estimates which are submitted by the departments and Boards responsible to him. It is entirely proper that this should be so, since the Mayor is administrative head of the community and is responsible for the proper and complete operation of the departments within his jurisdiction. Such a condition, however, will place upon this Board of Estimates, responsibility for providing adequate funds for the operation of the school system. Should this prove the case, the fact that this accountability lies with the Board of Estimates and not with the Board of Education should be most forcefully brought to the attention of the public.

It is most sincerely urged that the Board of Education do everything within its power to bring to the attention of the Board of Estimates and of the City Council the educational needs of the community, and to supply every item of information which will make these needs evident to the appropriating bodies of the city and to the public. Again let us repeat, the Board of

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The general needs of the schools of Detroit are commonly recognized. It will be conceded that there is an under-payment of teachers, and a lack of adequate facilities for the proper education of the school children. It is hoped that these needs will be frankly understood and talked about by the Board of Education, by the City Council Committees, by the Board of Estimates, and by the public.

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It is the policy of this city, and at present a legal one, to allow the educational departments to carry over their unexpended balances at the end of the fiscal year and to apply them to the following year's program. Altho it is generally recognized by other municipalities that such a system is not conducive to the economical expenditure of public funds, it is beyond the province of the Board of Education to accomplish

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While it is true that the Board of Education submits to the appropriating bodies accurate balances, yet there is extant in the City Hall a notion that whatever cuts in its requests it may suffer, the Board of Education will "find" sufficient funds to carry out its program. Believing as they do, and being uncertain of the amounts of the unexpended balances at the end of the year, the appropriating bodies are inclined to equalize supposedly large balances by proportionately large cuts in the requests.

6. Budget Publicity.

The anomalous situation of the Board of Education as an elective body having no control over the sources of its revenues has been indicated. The urgent need for larger salaries in certain departments, and increased educational facilities is also apparent. Yet, the Board of Education cannot of its own will remedy these existing conditions. It, therefore, is incumbent upon the Board to do all within its power to bring these facts to the attention of the public and to urge its

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ESTIMATES FOR THE YEAR, Beginning July 1, 1916.

Salaries for Employees in the Educational Department, including principals, teachers, attendance officers, clerks and bath attendants, for the year beginning July 1, 1916 . . . . . $2,867,740.00

December 1915 Payroll without deductions .	$240,116.00	
Schedule increase Feby.1916	2,865.00	
Schedule increase Sept. 1916	6,071.00	
Additional teachers for Feby.1916 . . .	13,425.00	
Additional teachers and clerks for Sept.1916	23,422.00	
Additional teachers for Feb.1917 . . .	875.00	
	$286,774.00	

Schedule increase Feby.1917, 5 mos. $18,050.00

Salaries of Evening School Teachers 86850.00

Elementary evening schools- 100 evenings	$42100.	
High evening schools- 100 evenings	44750.	
	$86850.	

Salaries of Teachers, Summer Session, Elementary Schools . . . . . $ 6,480.00
Elementary schools, 2 mos. . . $6,480.

Salaries of Teachers, Summer Session, Cass Technical High School $12,850.00

To increase salaries of Bath Attendants . . . . . $ 450.00
(30 @ $.05 per day for 300 days)

218/236

ESTIMATES - 1916-1917

FAIRBANKS SCHOOL

~~Roof for annex to conform to original structure.~~ 1000.00

~~CENTRAL HIGH SCHOOL~~

~~Lunch Room Equipment~~

EASTERN HIGH SCHOOL

Changes and additions in connection with new lunch room and moving of lockers - estimated by the Architects at a cost of $5,000.00 (architects have drawings). Stand

NORTHEASTERN HIGH SCHOOL

Special Furniture and Fixtures - ~~$30,000.00~~ 25000.00, not including Architects' and Consulting Engineers' Fees. Stand

NORTHERN HIGH SCHOOL

Lockers..

Special Furniture and Fixtures - (?)

~~Seats Grade Eggs 15000.00~~

NORDSTRUM JUNIOR HIGH SCHOOL

Lockers.

Special Furniture and Fixtures - (?)

SOUTHEASTERN HIGH SCHOOL

Lockers.

Special Furniture and Fixtures - (?)

~~Seats grade Eggs~~ 12000.00

STEPHENS SCHOOL

Changes in connection with the Open Air Department.

Bids - ~~$2,440.00~~ 3500.00, not including Architects' and Consulting Engineers' Fees.

FIRE ESCAPES FOR TWO STORY BUILDINGS

Doty School - estimated by Supervisor as $1,000

Said about 50 other schools were in the same condition

Elmdale $1000.00 E V

1/12/16

Fuel 1916-17

Consumption of year 1914-15 based on an advance of 50¢ per ton over prices paid for Coal in 1915-16.

22,705 Tons N Pr Lk Coal @ $2.94 ton		$66,752.70
2,319 " 3/4 Lump @ 3.26 ton		7,559.94
462 " Hard Coal @ 7.20 ton		3,326.40
23 Cords Hard Wood @ 10.50 Cd		241.50
126 " Kindling @ 6.50 Cd		819.—
265 tons Poco Lump @ 4.70 ton		1245.50
Present needs — — — — — — —		$79,945.04
225 tons N Pr Coal @ 2.94	$661.50	
2 Cds Kdlg @ 6.50	13.	
	674.50	
10 - 20 room bldgs as follows - Marshausen Hely - Thirkell - Ellis - Joyce - Carstens - Lingeman - Breitmeyer - Goldberg & Harms @ 674.50 Ea		6,745.—
190 Tons N Pr Coal @ 2.94	558.60	
2 Cds Kdlg @ 6.50 Cd	13	
	571.60	
2 - 16 room bldgs - Fairbanks & Garfield @ 476.60 Ea		1,143.20
Nordstrum Sch bldg 250 tons N Pr	735.—	
2 Cds Kdlg	13.—	748.—
3 High Sch bldg 1400 tons N Pr Lk @ 2.94 ton Ea		12,348.—
		$100,929.24

	$
Steam Sup	1,500.00 ✓
Contracts	3,500.— ✓
Main Hydrant	800 — ✓
Piano tuning	300 — ✓
Phone rent	4,113.— ✓
Insurance boilers 2370.00 / 500.00 746.50 1250 / (from bldgs Autos & Hydrant)	3,670.— ✓
" Inspection 158,60 [illegible] 300	474.— ✓
Rent, Compulsory Ed Dept	1,800.—
" , Annexes	3,000 — ✓
½ Day Cleaners 57 bldgs @ 2.50	15,670 — ✓

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